

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 3: OTHER PROPERTY TAX PETITIONS

Subarticle 4: Contents of Property Tax Sampling Program Petitions and Filing Deadlines

5334.4. CONTENTS OF THE PETITION.

(a) The petition must:

- (1) Be in writing;
- (2) Identify the assessor's parcel number or assessment number and sample item number the county assessor is contesting;
- (3) State the specific issue(s) being appealed and the specific adjustment requested;
- (4) Indicate whether an oral hearing is desired; and
- (5) Be signed by the county assessor or his or her authorized representative.

(b) The filing of a completed form provided by the Board for use as a petition will satisfy the requirements of subdivision (a).

(c) The county assessor is required to submit any supporting evidence with the petition.

Note: Authority cited: Government Code sections 15606; 15640.

Reference: Government Code sections 15640, 15645.

HISTORY: 1. NEW SECTION ADOPTED 9-12-2007; EFFECTIVE 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).